

49. On every company, whether incorporated, having an office, Companies.
resident agent or officer, doing business within the corporate limits,
a tax not exceeding ten dollars.

50. On every dentist, a tax not exceeding ten dollars. Dentists.

51. On every druggist or apothecary, a tax not exceeding ten dollars. Druggists.

52. On every plumber or gas-fitter, a tax not exceeding ten dollars. Plumbers, &c.

53. On every practicing lawyer having an office in or residing in Marion, a tax not exceeding ten dollars. Lawyers.

54. On every merchant, grocer, or vender of goods, wares of any description, a tax not exceeding ten dollars. Merchants, &c.

55. On every trade, occupation or calling, not herein specifically named and taxed, a tax not exceeding ten dollars. Other trades.

56. On every practicing physician or surgeon having an office or residing within Marion, a license tax not exceeding ten dollars. Physicians, &c.

57. On every vender of watches, clocks, jewelry, or repairer of the same, a tax not exceeding ten dollars. Venders of watches, &c.

58. On every warehouse for sale of leaf tobacco, a tax not exceeding ten dollars. Leaf tobacco warehouses.

That all persons liable to taxation of any kind in said town shall annually make return of their respective lists of taxable property to the clerk and treasurer of said town, and it shall be the duty of the town clerk and treasurer, by posting an advertisement in at least ten public places in said town, to notify all persons that within thirty days after date of such notice they shall make such return of their tax-list. Lists of the taxable property of testators, intestates, minors, lunatics and of property held in trust shall be given in by executors, administrators, guardians or trustees, or *cestui que trust*, as the case may be, and the person so required to list any such property shall be individually liable for payment of taxes assessed thereon. Such lists shall give a description of the tracts of land, of the lot or part of the lot, the taxable polls and all other property liable to taxation of the person returning the same, and shall be sworn to by such person before some justice of the peace or before the clerk and treasurer, and they are severally hereby authorized to administer to all persons returning such lists the oath prescribed by law to be taken by persons giving in their tax-lists under any act providing for the collection of taxes by the State. Said tax-lists so returned shall be filed in the office of the clerk and treasurer of the town, who shall, within thirty days after the expiration of the time limited for taking such lists, make out from the same in a proper book kept for the purpose an alphabetical list of the persons and owners of the property included in said list, and the taxes assessed thereon, in the same manner as tax-lists are made or required to be made for collection of State taxes. The said clerk and treasurer shall also, within the time aforesaid, make out in manner aforesaid, to the best of his knowledge, information, Listing of property for taxation.
Unlisted property.